

Exhibit 34

United States of America ex rel. Ven-a-Care of the Florida Keys, Inc. v. Boehringer Ingelheim Corp. et al.

Civil Action No. 07-10248-PBS

Exhibit to the July 24, 2009, Declaration of James J. Fauci
In Support of Plaintiff's Motion for Partial Summary Judgment and
In Opposition to the Roxane Defendants' Motion For Partial Summary Judgment

P O P E & A S S O C I A T E S

1445 SPROUL AVENUE, NAPA, CALIFORNIA 94559
Phone 707-255-9178 fax 707-257-2202

January 26, 1996

Mr. Ed Tupa
Vice President, Sales & Marketing
Roxane Laboratories
P.O. BOX 16532
Columbus, Ohio 43216

copy: T. Via
G. Walsh
J. Powers

Dear Ed:

First of all, I'm happy to be involved in this project and look forward to contributing to Roxane's successful launch of Ipratropium Bromide. Sorry we didn't get a chance to chat before you had to leave on Wednesday, but I realize you've got a lot on your plate and there's never enough time.

The purpose of this communication is to offer a few of my thoughts and suggestions from Wednesday's meeting, to suggest a short term action plan for the attainment of critical data related to the success of the launch; and finally, to provide you with a quick, bulleted overview of the respiratory home healthcare market.

I sense there will be much debate between Roxane and BIPI regarding this launch. It seems that there is a lack of understanding on BIPI's part (Wednesday's participants) as to how the multisource market really operates. I think it's unrealistic to consider that there will be anywhere near a reasonable amount of brand loyalty for this product, given the market dynamics and the nature of the competition. The challenge is to get BIPI to "buy into" the long term strategic benefits while relinquishing today's profit dollars and control of the bulk of the product's sales.

As I suggested during your absence, a "swat team" type approach to introducing this product would be much more effective and less risky, given the element of surprise. In this model, all targeted national accounts and other important customers would be called on and offered special contracts within three days of one another. Perhaps a narrow window of time would be established, so as to cause the customer act quickly and the signed contracts in place within one week.

On the other hand, if we announce the upcoming launch, we'll just tip off the competition and provide them with valuable time to develop a counter strategy; such as an innovative rebate or bundling package, for example. I think it's dangerous to underestimate the capability of our competitors and their potential commitment for Ipratropium profit dollars.

Short term plan of action for M. Pope

1. I have secured a confidential "hit list" of the top 50 or so homecare respiratory pharmacies (chains, large independents and compounding pharmacies) and must now do some spade work to update and confirm the accuracy of the information. Some of it is outdated due to market consolidation and attrition.
2. Currently working on obtaining details of a competitor's physician sampling program and other important specifics.
3. Setting up confidential meetings with key homecare market customers and thought leaders to confirm information such as packaging issues, compounding issues, pricing issues and general fact finding. In short, exactly how would they prefer to do business and how do we develop a plan to meet these preferences.

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Home Healthcare Market Points of Interest

- There are approximately 13,000 Home Healthcare Agencies in the US in 1995
- The HHC market has grown approximately 150% since 1986
- HHC gross revenue estimated at \$58 billion in 1995
- Respiratory care market represents \$1.8 billion in 1994
- Approximately 60% of all HHCs sell pharmaceuticals
- 6,700 for profit HHC agencies nationally
- The top Chains such as APRIA & Evergreen operate nearly 50% of the 6,700 for profit offices
- 75% of chains are for profit and represent good sales targets
- HHC chains accounted for nearly one third of the 13,000 agencies in 1994
- The top 30 chains represent nearly 25% of all HHC agencies
- 25% of HHC agencies offer some type of respiratory care
- 75% of the patients are considered elderly
- Medicare reimbursement runs approximately 60%
- Wages for respiratory therapists are up 20% signaling an increase in respiratory care
- 35% of HHC agencies make nearly 500 patient visits weekly
- Hospital Discharge planners provide most of the referrals
- Approximately 84 % of HHCs advertise in the yellow pages

HOME HEALTHCARE AGENCY OWNERSHIP PROFILE

<u>Type of agency</u>	<u># of agencies</u>	<u>% of agencies</u>
Independent For Profit	3,329	25.0
Independent Not For Profit	2,459	18.5
Chain For Profit	3,378	25.4
Chain Not For Profit	823	6.2
Government	1,350	10.2
Church	407	3.1
Not Known / Other	<u>1,550</u>	<u>11.6</u>
	13,296	100.0%

TYPE OF FACILITY

<u>Type of facility</u>	<u># of agencies</u>	<u>% of agencies</u>
Hospital based	1,671	12.6
Nursing home based	169	1.3
Rehab. facility based	21	0.2
Official Govt. Agencies	303	2.3
Non facility based	<u>11,132</u>	<u>83.7</u>
	13,296	100%

Information Source: SMG Marketing Corporation

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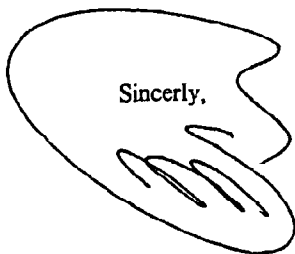
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Current competitive pricing Information

- Albuterol UD 25's @ \$7.90 disproportionate share hospital contracts
- Albuterol UD 30's @ \$9.45 disproportionate share hospital contracts
- Albuterol UD 60's @ \$18.80 disproportionate share hospital contract
- AmHS Albuterol UD 25's @ \$7.95
- AmHS Albuterol UD 30's @ \$9.54
- AmHS Albuterol UD 60's @ \$19.08
- Thrifty - Payless Albuterol UD 25's @ \$ 9.00
- Thrifty - Payless Albuterol UD 30's @ \$10.80
- Thrifty - Payless Albuterol UD 60's @ \$21.60
- Kaiser- Albuterol UD 25's @ \$7.48 HMO / Managed care
- Kaiser- Albuterol UD 60's @ \$18.00 HMO / Managed care
- PBI / MHA @ \$9.50 long term care
- Albuterol vials in 60's move well in hospital and homecare because of storage issues
- Albuterol vials in 30's
- Albuterol vials in retail are mostly 25's, because retailers just fill the script
- Albuterol refrigeration requirement is a major issue, particularly in homecare

Ed, can you please let me know your thoughts regarding these ideas and action plans or any additional activities you would like me to handle.

Sincerely,

A handwritten signature in black ink, appearing to read 'Mark Steven Pope', enclosed within a hand-drawn oval border.

Mark Steven Pope

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